

# CPA Firm License Application

## Board of Accountancy Washington State



**Mail to:** Washington State Board of Accountancy  
P.O. Box 43123, Olympia, Washington 98504-3123  
(360) 664-9191 - [www.cpaboard.wa.gov](http://www.cpaboard.wa.gov)

**Fees:** Sole proprietorship with no employees ----- NO FEE  
Sole proprietorship (with employees),  
Partnership, PS Corporation, LLC ----- \$200

**INSTRUCTIONS:** Attest services may only be offered or performed by a licensed CPA in a licensed CPA firm. An entity wishing to offer attest services or use the title "CPA" or "Certified Public Accountant" in the firm's title must *first* obtain a CPA firm license from the Board.

To apply for an initial CPA firm license you must submit a completed **CPA Firm License Application** form, **Ownership Listing** form, any additional required information, and the appropriate fee to the Washington State Board of Accountancy. Incomplete applications will not be processed. Prior to processing your application, the Board may require other information. Upon approval, the firm license will be mailed to the main office address provided to the Board and posted to the Licensee Search page of the board's web site: [www.cpaboard.wa.gov](http://www.cpaboard.wa.gov). The initial firm license will expire on June 30 of the third calendar year following initial licensure.

**Note:** A change in the legal form of a firm constitutes a new firm. Accordingly the new entity must make application using this form and obtain a CPA firm license from the Board.

**PUBLIC DISCLOSURE:** Please be advised the Washington State Board of Accountancy complies with the Public Disclosure Act, Chapter 42.17 RCW. This act establishes a strong state mandate in favor of disclosure of public records. As such, the information you submit to the Board, including personal information, may ultimately be subject to disclosure as a public record.

**WBOA-NEWS:** The Board of Accountancy has implemented an electronic newsletter alert process called WBOA-News. The Board recommends that you subscribe to WBOA-News at <http://listserv.wa.gov/archives/wboa-news.html> to receive prompt notice of Board meetings, anticipated and/or actual statute, rule and policy changes, etc.

Firm Name: \_\_\_\_\_

(See WAC 4-25-661 regarding firm name limitations)

UBI #: \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Phone #: \_\_\_\_\_

Form of Practice:

- ☐ Proprietorship  
☐ Partnership  
☐ Limited Liability Partnership  
☐ Professional Service Corporation  
☐ Limited Liability Company

If this application results in the dissolution or name change of a currently licensed firm(s), please provide the following:

Firm name: \_\_\_\_\_

Firm #: \_\_\_\_\_

### OTHER LICENSING INFORMATION - PROVIDE SUMMARY DATA FOR ALL OFFICES IN WASHINGTON:

Number of Persons in the Firm at Date of Application:

Sole Proprietor - Provide License Number: \_\_\_\_\_

Partners, Shareholders, or Members

Non-CPA Owners

Licensed CPA Employees (Do not include proprietor, partners, shareholders or members)

**MANAGING LICENSEE INFORMATION:**

\_\_\_\_\_  
(Managing licensee name - Must hold a valid Washington State CPA license to practice public accounting)

\_\_\_\_\_  
(License Number)

**BRANCH OFFICE INFORMATION:**

Each branch office must be listed below. Attach additional sheets if the firm has more than two branch offices to register.

Branch Office #1:  
Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_

Branch Office #2:  
Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_

**OWNERSHIP LISTING FORM:**

The Ownership Listing form must be fully completed and attached to this CPA Firm License Application. If the Ownership Listing form is not attached, the application will be incomplete and cannot be processed. Sole proprietorships are not required to complete the Ownership Listing form.

**CERTIFICATION - TO BE COMPLETED BY FIRM OWNER HOLDING A WASHINGTON STATE CPA LICENSE:**

I certify under the penalty of perjury under the laws of the state of Washington to the truth and accuracy of all statements made in this application. I also certify that the firm will operate under the name licensed with the Board (RCW 18.04.345[5] and WAC 4-25-661), the firm's legal form meets the requirements of WAC 4-25-750(1), the firm's ownership meets the requirements of WAC 4-25-750(3), the CPA firm owners meet the licensing requirements of WAC 4-25-750(3), and the resident non-licensee firm owners meet the registration requirements of WAC 4-25-750(3).

Print Name: \_\_\_\_\_  
(Firm Owner Holding a valid Washington State CPA License to Practice Public Accounting)

\_\_\_\_\_  
(License Number)

Signature: \_\_\_\_\_

\_\_\_\_\_  
(Date)

Location: \_\_\_\_\_  
(City, State, or Province, Country)

Email (optional): \_\_\_\_\_

**FEES:**

Sole Proprietorship (with no employees) ----- NO FEE

Sole Proprietorship (with employees), Partnership, Limited Liability Partnership,  
Professional Service Corporation, and Professional Limited Liability Company ----- \$200\*

**Total Enclosed\*:** \$ \_\_\_\_\_

\* **Make check payable to: Washington State Board of Accountancy.**

**All fees must be in US dollars and drawn on a bank with a US bank affiliate listed on the face of the check or money order.**

## OWNERSHIP LISTING FORM

# Board of Accountancy Washington State



**INSTRUCTIONS:** Complete this form and provide the required information for **all owners**. Sole-proprietorship firms are not required to submit the Ownership Listing form. Note:

1. At least one general partner of a partnership (including LLP's), one shareholder of a corporation (including PC's or PS's), and one manager of a limited liability company must hold a Washington State CPA license.
2. Any CPA proprietor, partner, shareholder, member, or manager who is either a resident or is entering the state and practicing public accountancy in Washington state must hold a valid Washington state license or practice privileges. If a CPA owner is a Washington resident, they must obtain a Washington CPA license.
3. All **resident non-CPA owners must be registered with the Board** prior to holding an ownership interest in a Washington CPA firm.
4. Include percentage of ownership interest in the firm for each owner. **Note:** A simple majority of the ownership of the licensed firm in terms of financial interests and voting rights of all owners must be licensees in this state or holders of a valid license to practice public accountancy issued by another state; entitled to practice public accounting in this state; and principally employed by the firm or actively engaged in its business.
5. Attach additional sheets if necessary. **Note:** If attaching additional sheets, all required information must be provided in a clear, easy to read, and usable format.

**FIRM NAME:** \_\_\_\_\_

CPA OWNER(S) - Note: All CPA Owners Must be Listed Regardless of State of Licensure or Residency				Percentage of Ownership Interest:	
Name	Address	License No.	State	Financial Interest	Voting Rights
Total - CPA Owner(s) - Total Percentage of CPA Ownership Interest must be over 50%					

NON-CPA OWNER(S) - Note: All Non-CPA Owners Must be Listed Regardless of Residency			Percentage of Ownership Interest:	
Name	Address	Registration No. *	Financial Interest	Voting Rights
Total - NON-CPA Owner(s) - Total Percentage of Non-CPA Ownership Interest must be less than 50%				

Total Ownership Interest - Must be 100%		
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\*Only Non-CPA Owners **resident** in Washington State are required to register with the Board.